

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 95**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 13/2021-GST/SIKKIM**

**Date: 1<sup>st</sup> May, 2021**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

1. **Short title and commencement.** - (1) These rules may be called the Sikkim Goods and Services Tax (Third Amendment) Rules, 2021.  
(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. In the Sikkim Goods and Services Tax Rules, 2017,—

- (i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

- (ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1<sup>st</sup> day of May, 2021 till the 28<sup>th</sup> day of May, 2021.”.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**